GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)- Certain amendments to the notification issued in the G.O.Ms.No.256, Revenue (CT-II) Department, Dated 29.06.2017 - Notification- Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 457 Dated: 06-11-2019

Read the following:

(1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
(2) G.O.Ms.NO.256, Revenue (Commercial Taxes-II) Department, Dated 29.06.2017.
(3) Notification No.05 of 2019, Central Tax (Rate), Dated: 29.3.2019, Department of Revenue, Ministry of Finance, Government of India.
(4) G.O.Ms.NO.290, Revenue (Commercial Taxes-II) Department, Dated 29.4.2019.
(5) Notification No.22 of 2019, Central Tax (Rate), Dated: 30.9.2019, Department of Revenue, Ministry of Finance, Government of India.
(6) From the Commissioner, Commercial Taxes, A.P., Vijayawada Letter No.CCW/ GST/74/2015, dated:01.10.2019.

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O R D E R:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:07-11-2019.

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, hereby make the following further amendments to the notification issued in the G.O.MS.NO. 256, Revenue (Commercial Taxes-II) Department, Dated 29.06.2017, as subsequently amended namely:-

AMENDMENT

In the said notification, in the Table, -

(i) for serial number 9 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)
"9	Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright	Music composer, photographer, artist, or the like	Music company, producer or the like, located in the taxable territory. ";

	covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like.		

(ii) after serial number 9 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"9A	Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher.	Author	Publisher located in the taxable territory: Provided that nothing contained in this entry shall apply where, - (i) the author has taken registration under the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), and filed a declaration, in the form at Annexure I, within the time limit prescribed therein, with the jurisdictional CGST or SGST commissioner, as the case may be, that he exercises the option to pay State tax on the service specified in column (2), under forward charge in accordance with Section 9 (1) of the Andhra Pradesh Goods and Service Tax Act, 2017 under forward charge, and to comply with all the provisions of Andhra Pradesh Goods and Service Tax Act, 2017 (Act No. 16 of 2017) as they apply to a

			person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the said option within a period of 1 year from the date of exercising such option; (ii) the author makes a declaration, as prescribed in Annexure II on the invoice issued by him in Form GST Inv-I to the publisher. ";

(iii) after serial number 14 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"15	Services provided by way of renting of a motor vehicle provided to a body corporate.	Any person other than a body corporate, paying State Tax at the rate of 2.5% on renting of motor vehicles with input tax credit only of input service in the same line of business	Any body corporate located in the taxable territory.
16	Services of lending of securities under Securities Lending Scheme, 1997 ("Scheme") of Securities and Exchange Board of India ("SEBI"), as amended.	Lender i.e. a person who deposits the securities registered in his name or in the name of any other person duly authorised on his behalf with an approved intermediary for the purpose of lending under the Scheme of SEBI	Borrower i.e. a person who borrows the securities under the Scheme through an approved intermediary of SEBI.".

Annexure I
FORM
(9A of Table)

(Declaration to be filed by an author for exercising the option to pay tax on the "supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher" under forward charge on or before 31.10.2019 for the option to be effective from 1.11.2019 *or* before the commencement of any Financial Year for the option to be effective from the commencement of that Financial Year.)

Reference No. _____ Date _____

To

_____
_____
_____
(To be addressed to the jurisdictional Commissioner)

1. Name of the author:
2. Address of the author:
3. GSTIN of the author:

Declaration

1. I have taken registration under the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), and I hereby exercise the option to pay State tax on the service specified against serial No. 9A in column (2) of the Table in the notification issued in the G.O.Ms.No. 256, Revenue (Commercial Taxes-II) Department, Dated 29.6.2017, supplied by me, under forward charge in accordance with section 9 (1) of APGST Act, and to comply with all the provisions of APGST Act, 2017 (Act No.16 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both;

2. I understand that this option, once exercised, shall not be allowed to be changed within a period of 1 year from the date of exercising the option and shall be valid, at least, till the end of Financial Year following the year in which it is made.

Signature _____
Name _____
GSTIN _____

Place _____
Date _____

Annexure II

(Declaration to be made in the invoice by the author exercising the option to pay tax on the "supply of service by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher" under forward charge.)

Declaration
(9A of Table)

I have exercised the option to pay State tax on the service specified against serial No. 9A in column (2) of the Table in the notification issued in the G.O.Ms.No. 256, Revenue (Commercial Taxes-II) Department, Dated 29.6.2017 under forward charge.

2. This notification shall be deemed to have come into force with effect on and from the 1st day of October, 2019

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr. D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada).
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to:
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to the Hon'ble Deputy Chief Minister (Excise & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc.

// FORWARDED:: BY ORDER//

SECTION OFFICER